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**From:**

**Sent:** Thursday, November 13, 2008 10:20:58 AM

**To:**

**Cc:**

**Subject:** RE: TEFRA FPAA needs review

Legally there is no requirement that we do anything. If the proposed adjustment has no present or future effect on the sole remaining partner, then there is no need to issue the FPAA. This assumes that all other partners have entered into settlement agreements which convert their partnership item to nonpartnership items removing them from this partnership proceeding.

It seems like a waste of time and resources to issue an FPAA under these circumstances.